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TRANSMITTAL FORM

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Total Number of Pages in This Submission

Application Number	10/537,981-Conf. #8722
Filing Date	November 18, 2005
First Named Inventor	Daisuke Higashihara
Art Unit	2615
Examiner Name	B. T. Pendleton
Attorney Docket Number	19036/41173

ENCLOSURES (Check all that apply)

- | | | |
|---|---|---|
| <input type="checkbox"/> Fee Transmittal Form | <input type="checkbox"/> Drawing(s) | <input type="checkbox"/> After Allowance Communication to TC |
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| <input checked="" type="checkbox"/> Amendment/Reply | <input type="checkbox"/> Petition | <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) |
| <input type="checkbox"/> After Final | <input type="checkbox"/> Petition to Convert to a Provisional Application | <input type="checkbox"/> Proprietary Information |
| <input type="checkbox"/> Affidavits/declaration(s) | <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address | <input type="checkbox"/> Status Letter |
| <input type="checkbox"/> Extension of Time Request | <input type="checkbox"/> Terminal Disclaimer | <input type="checkbox"/> Other Enclosure(s) (please identify below): |
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Remarks

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	MARSHALL, GERSTEIN & BORUN LLP		
Signature			
Printed name	Russell C. Petersen		
Date	November 27, 2006	Reg. No.	53,457

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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Dated: November 27, 2006 Signature: _____

(Russell C. Petersen)

Docket No.: 19036/41173
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Daisuke HIGASHIHARA et al.

Application No.: 10/537,981

Confirmation No.: 8722

Filed: November 18, 2005

Art Unit: 2615

For: METHOD AND DEVICE FOR
MEASURING SOUND WAVE
PROPAGATION TIME BETWEEN
LOUDSPEAKER AND MICROPHONE

Examiner: B. T. Pendleton

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated August 25, 2006, please amend the application as follows and consider the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.